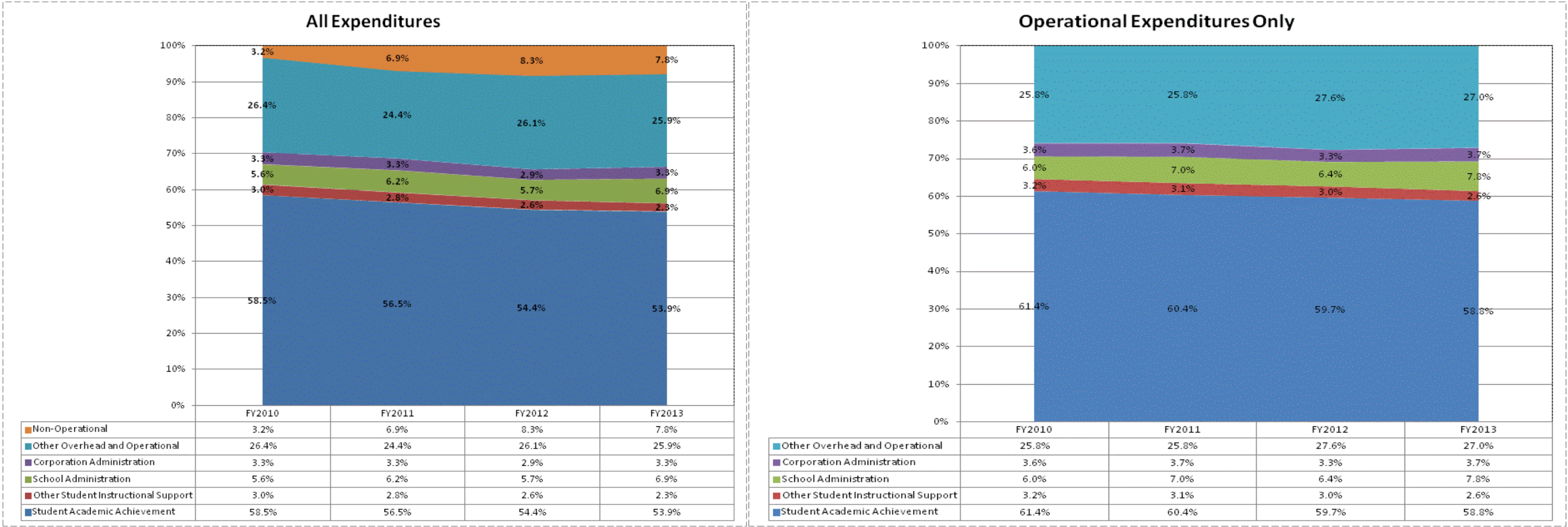


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southern Wells Com Schools (8425)

| Southern Wells Com Schools (8425) | FY06 % of Total | | FY09 % of Total | | FY12 % of Total | | FY13 % of Total | |
|-----------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2012 | Exp | FY 2013 | Exp |
| Student Academic Achievement | \$3,910,501 | 58.7% | \$4,053,628 | 57.7% | \$3,802,792 | 54.4% | \$3,742,800 | 53.9% |
| Student Instructional Support | \$481,205 | 7.2% | \$587,182 | 8.4% | \$582,634 | 8.3% | \$638,714 | 9.2% |
| Overhead and Operational | \$1,862,519 | 28.0% | \$1,924,284 | 27.4% | \$2,027,008 | 29.0% | \$2,024,332 | 29.1% |
| Nonoperational | \$408,783 | 6.1% | \$465,836 | 6.6% | \$578,882 | 8.3% | \$541,339 | 7.8% |
| Grand Total | \$6,663,009 | | \$7,030,931 | | \$6,991,317 | | \$6,947,185 | |

| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 65.9% | 66.0% | 62.7% | 63.1% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southern Wells Com Schools (8425)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$55,311 | \$56,748 | N/A | N/A | 3% |
| 11100 Regular Programs; Elementary | \$1,073,313 | \$1,453,189 | \$1,457,637 | \$1,583,137 | 47% | 9% | 9% |
| 11300 Regular Programs; High School | \$1,166,789 | \$1,535,306 | \$1,436,682 | \$1,523,741 | 31% | -1% | 6% |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$35,037 | \$8,750 | \$17,474 | N/A | -50% | 100% |
| 11420 Vocational Education; Agriculture B | \$71,960 | \$74,346 | \$60,921 | \$59,033 | -18% | -21% | -3% |
| 11450 Vocational Education; Consumer and Homemaking | \$52,201 | \$39,146 | \$45,310 | \$42,123 | -19% | 8% | -7% |
| 11480 Vocational Education; Industrial Education A | \$52,392 | \$57,493 | \$0 | \$0 | -100% | -100% | N/A |
| 11510 Vocational Education; Cooperative Education | \$62,153 | \$23,091 | \$17,374 | \$4,976 | -92% | -78% | -71% |
| 11520 Vocational Education; Area School Participation | \$56,839 | \$62,052 | \$0 | \$0 | -100% | -100% | N/A |
| 11590 Other Vocational Education Programs | \$0 | \$20,000 | \$0 | \$0 | N/A | -100% | N/A |
| 12110 Gifted And Talented; Gifted and Talented | \$11,634 | \$17,065 | \$0 | \$13,166 | 13% | -23% | N/A |
| 12510 Culturally Different; Communication Disorders | \$60 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12610 Learning Disability | \$0 | \$0 | \$0 | \$57,100 | N/A | N/A | N/A |
| 12900 Other Special Programs | \$5,850 | \$1,404 | \$109 | \$1,815 | -69% | 29% | > 500% |
| 14100 Summer School Programs; Elementary | \$3,380 | -\$1,544 | \$0 | \$0 | -100% | N/A | N/A |
| 14300 Summer School Programs; High School | \$11,661 | \$13,470 | \$0 | \$0 | -100% | -100% | N/A |
| 16100 Remediation Testing | \$37,730 | \$20,801 | \$0 | \$0 | -100% | -100% | N/A |
| 16200 Preventive Remediation | \$36,258 | \$0 | \$4,276 | \$27,229 | -25% | N/A | > 500% |
| 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$11,381 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$0 | \$0 | \$30,010 | \$28,288 | N/A | N/A | -6% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$233,927 | \$312,848 | \$377,380 | \$4,212 | -98% | -99% | -99% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$0 | \$36,771 | \$4,775 | \$5,953 | N/A | -84% | 25% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$0 | \$0 | \$16,061 | N/A | N/A | N/A |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$3,240 | \$8,152 | \$540 | \$1,620 | -50% | -80% | 200% |
| 22220 Library/Media Services; School Library | \$65,561 | \$65,149 | \$58,594 | \$73,776 | 13% | 13% | 26% |
| 22230 Library/Media Services; Audiovisual | \$748 | \$1,246 | \$764 | \$587 | -22% | -53% | -23% |
| 22290 Library/Media Services; Other Educational Media Services | \$1,758 | \$1,814 | \$1,917 | \$1,901 | 8% | 5% | -1% |
| 22350 Instruction, Related Technology; Systems Operations | \$0 | \$0 | \$0 | \$961 | N/A | N/A | N/A |
| 22360 Instruction, Related Technology; Network Support | \$135,153 | \$193,084 | \$158,126 | \$169,612 | 25% | -12% | 7% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$92,782 | \$83,706 | \$84,318 | \$53,285 | -43% | -36% | -37% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$152,610 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$3,339,379 | \$4,053,628 | \$3,802,792 | \$3,742,800 | 12% | -8% | -2% |
| Student Instructional Support | | | | | | | |
| 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$1,256 | \$63 | \$0 | N/A | -100% | -100% |
| 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$0 | \$68,143 | \$48,361 | \$49,851 | N/A | -27% | 3% |
| 21210 Guidance Services; Service Area Direction | \$93,825 | \$72,650 | \$106,865 | \$78,878 | -16% | 9% | -26% |
| 21340 Health Services; Nurse Services | \$28,402 | \$31,776 | \$29,015 | \$28,626 | 1% | -10% | -1% |
| 21390 Health Services; Other Health Services | \$582 | \$270 | \$0 | \$0 | -100% | -100% | N/A |
| 24100 Office of The Principal | \$207,881 | \$347,538 | \$331,894 | \$388,570 | 87% | 12% | 17% |
| 24900 Other Support Services, School Administration | \$62,086 | \$65,548 | \$66,436 | \$92,788 | 49% | 42% | 40% |
| Student Instructional Support Total | \$392,775 | \$587,182 | \$582,634 | \$638,714 | 63% | 9% | 10% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$4,000 | \$3,500 | \$4,000 | \$4,000 | 0% | 14% | 0% |
| 23120 Board of Education; Service Area Assistants | \$34,083 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 23150 Board of Education; Legal Services | \$3,044 | \$2,498 | \$9,049 | \$3,010 | -1% | 21% | -67% |
| 23160 Board of Education; Promotion Expenses | \$100 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 23210 Executive Administration; Office of The Superintendent | \$119,059 | \$170,014 | \$138,640 | \$164,631 | 38% | -3% | 19% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southern Wells Com Schools (8425)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 23290 Executive Administration; Other Executive Administration Services | \$1,830 | \$1,942 | \$1,775 | \$2,344 | 28% | 21% | 32% |
| 25120 Fiscal Services; Service Area Direction | \$0 | \$47,352 | \$48,651 | \$53,366 | N/A | 13% | 10% |
| 25191 Other Fiscal Services; Refund of Revenue | \$1,072 | \$0 | \$685 | \$59 | -95% | N/A | -91% |
| 25192 Other Fiscal Services; Petty Cash | \$167 | \$0 | \$0 | \$56 | -67% | N/A | N/A |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$45 | \$64 | \$276 | \$309 | > 500% | 384% | 12% |
| 25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction | \$1,109 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25920 Ditch Assessments | \$105 | \$210 | \$130 | \$304 | 190% | 45% | 134% |
| 25990 Other Support Services, Central | \$4,727 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$557,048 | \$657,242 | \$586,541 | \$639,865 | 15% | -3% | 9% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$1,440 | \$6,348 | \$52,356 | \$4,301 | 199% | -32% | -92% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$39,663 | \$46,532 | \$41,384 | \$64,500 | 63% | 39% | 56% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$200 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$4,207 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$53,671 | \$58,911 | \$199,069 | \$52,258 | -3% | -11% | -74% |
| 27010 Student Transportation; Service Area Direction | \$18,773 | \$20,557 | \$20,932 | \$21,699 | 16% | 6% | 4% |
| 27100 Student Transportation; Vehicle Operation | \$211,571 | \$323,140 | \$305,885 | \$350,354 | 66% | 8% | 15% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$177,180 | \$172,934 | \$186,375 | \$193,724 | 9% | 12% | 4% |
| 27400 Student Transportation; Purchase of School Buses | \$170,676 | \$112,623 | \$79,050 | \$122,826 | -28% | 9% | 55% |
| 27500 Student Transportation; Insurance on Buses | \$28,853 | \$22,188 | \$11,086 | \$12,631 | -56% | -43% | 14% |
| 27900 Student Transportation; Other Student Transportation Services | \$2,529 | \$1,453 | \$2,290 | \$1,230 | -51% | -15% | -46% |
| 27910 Student Transportation; Bus Driver Training | \$0 | \$2,248 | \$0 | \$0 | N/A | -100% | N/A |
| 31100 Food Services Operations; Service Area Direction | \$0 | \$7,000 | \$7,000 | \$8,686 | N/A | 24% | 24% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$103,263 | \$107,145 | \$113,014 | \$115,932 | 12% | 8% | 3% |
| 31400 Food Services Operations; Food Purchases | \$145,032 | \$128,503 | \$162,115 | \$172,817 | 19% | 34% | 7% |
| 31900 Other Food Services | \$3,531 | \$31,882 | \$56,705 | \$35,428 | > 500% | 11% | -38% |
| Overhead and Operational Total | \$1,686,977 | \$1,924,284 | \$2,027,008 | \$2,024,332 | 20% | 5% | 0% |
| | | | | | | | |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$93,065 | \$95,344 | \$109,990 | \$133,587 | 44% | 40% | 21% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$11,211 | \$57,573 | \$25,319 | \$20,821 | 86% | -64% | -18% |
| 45100 Building Acquisition, Construction and Improvements | \$151,247 | \$142,506 | \$258,829 | \$293,451 | 94% | 106% | 13% |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$17,176 | \$71,620 | \$65,905 | \$4,664 | -73% | -93% | -93% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$16,290 | \$18,063 | \$23,056 | \$22,298 | 37% | 23% | -3% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$62,560 | \$53,851 | \$73,944 | \$34,740 | -44% | -35% | -53% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$36,122 | \$4,304 | \$21,839 | \$31,778 | -12% | > 500% | 46% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$22,574 | \$0 | \$0 | N/A | -100% | N/A |
| Nonoperational Total | \$387,671 | \$465,836 | \$578,882 | \$541,339 | 40% | 16% | -6% |
| | | | | | | | |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$46,721 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$284,337 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$31,824 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$438,969 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$921 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$53,434 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$856,206 | \$0 | \$0 | \$0 | N/A | N/A | N/A |